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16 PROJECT ACCOUNTING

16.1 Project Accounting Overview

This section describes the basic concepts of Capital Outlay Project Accounting. It identifies the tables that are used, both user-maintained and system-maintained, and gives the details for the Project Master (PJ) and Project Charge (PX) transactions.

The Project Accounting component in GFS maintains project related data independent from the organization structure. Each state agency can define the project structure and usage specific to their agency. Projects may be divided into subdivisions (subprojects) to account for subprojects by defined phases. The major uses of Project Accounting are to:

- Plan and budget for alternate fiscal years and for multiple fiscal years, independent of the state fiscal year and to record revenues and expenditures by year for life of the project;
- Record all applicable costs and revenues so that full costs can be matched to revenues for each accounting period and over the life of the project;
- Provide management with total costs and associated revenues to assist in the decision making process, so that limited resources can be used more cost-effectively.

The primary function of the Project Accounting module is to identify and collect all project-related financial information. All descriptive and financial information pertaining to a project structure will be maintained in the various project tables and ledgers. Information is available to support a wide variety of reporting options.

Numerous system-maintained tables are updated as project specific data is processed. These tables contain descriptive data, budgets, encumbrances, expenditures, revenues and balances for each project, sub-project and phase. In addition, there is a project ledger that maintains inception-to-date detail transactions for each project.

Project Accounting provides the capability to reject spending transactions which exceed budgeted project amounts. The available funds edit checks for project spending and is performed at the sub project/phase budget line level. Transactions which exceed available funds can be rejected or accepted based on the control level desired for each project budget line and established by the agency. Appropriations will exist and all transactions are subject to appropriation control, but these are independent of the project budget. In addition, start and end date ranges may be established that identify the time span in which project transactions may be processed. Projects and portions of projects may be closed so that transactions are not allowed.

Frequently, projects are not monitored by the same fiscal year as the state accounting fiscal year and often extend over more than one year. GFS addresses this issue by specifically providing a "project fiscal year" for each project which is independent of the accounting fiscal year. This allows the preparation of project

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budgets that are based on lifetime budgets. Thus, budgets can be established that are not closed at the end of the accounting fiscal year, but continue into the new year and for the life of the project with remaining balances and expended amounts intact. Reports can be produced based upon the state fiscal year, or inception to date for the life of the project on multi-year projects.

The principal functions of Project Accounting include:

- Aggregation of all project related data
- Multi-year inception-to-date budgeting
- Encumbrance/spending control against project budgets

GFS uses four processes for handling project related data:

- Processing Project Master (PJ) Transactions
- Entering Information on Project System Tables
- Processing Accounting Transactions from GFS
- Processing Project Charge (PX) Transactions

In the first process, the Project Master transaction (transaction code PJ) is used to establish a new project in GFS complete with budgetary and descriptive information, or to change the basic information pertaining to an existing project. A Project Master transaction must be accepted and a valid project established in GFS before any accounting transactions that reference that project or Project Charge (PX) transaction will be accepted. The following information is entered on the Project Master (PJ) transaction:

- Valid project, subproject, and phase codes
- Project descriptive information such as start, end and agreement dates, status, manager, etc.
- Project budgets for both the entire project and for each subproject/phase
- A project expenditure budget edit control option indicating whether budgetary funds control outside of the normal appropriation control will be placed on the project, and
- A definition of how the project is to be funded.

The second step is to add additional information on various tables after the project is established with the Project Master (PJ) transaction. Entry occurs on two tables: additional project information is stored on the Agency Project Description (AGP2) table and valid project/appropriation combinations are established on the Project by Appropriation (PAPR) table. Although the entry of the AGP2 is optional, transactions will not be allowed to process without validating against the PAPR table. An alternate view of the PAPR

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table may be found on the Appropriation by Project (APRP) table, which is sorted by agency, appropriation, and project as a complement to the PAPR key of agency, project, and appropriation.

Once the project has been established in GFS and linked to the Means-of-Financing (MOF) Appropriation Units, the system is ready to begin accepting the third type of input -- accounting transactions, including purchase orders, invoices, payment vouchers, journal vouchers, and cash receipts. This processing occurs whenever a valid code is entered in the project/job field on a transaction. GFS will perform edits on the project field, which includes validating the code against the subproject/phase table. If a match is found (and, optionally, available funds exist for the project), the results of the transaction are posted to the applicable tables and ledgers.

The fourth process, Project Charge, (PX) transactions, are indirect (non-accounting) expenditures. These are optional and are entered on PX transactions. PX transactions are edited and once validated, are posted to a project memo ledger. Appropriations are not affected by PX transactions and the financial accounting General Ledger is not updated by Project Charge amounts. There will be limited usage of this transaction by the State.

16.1.1 Project Accounting Policies

The following policies apply to Project Accounting in GFS:

- OSIS will maintain the project accounting functional components in GFS, which include processing of the daily updates (nightly cycles), month-end processing and annual processing. Project-life-to-date information will also be maintained in GFS.
- OSRAP will maintain the functional components in GFS project accounting and will be responsible for informing all affected users of any changes that are made to project accounting, either through system modifications or upgrades.
- Agencies using the Project Accounting functionality for capital outlay projects will spend directly against respective Means-of-Financing (MOF).

16.2 Project Accounting Hierarchy/Structure Overview

This section describes the project components and hierarchy. It also describes the project structure relative to the GFS data elements.

The project accounting capabilities of GFS provide a project planning and control structure which is available for on-line query and project reporting. GFS provides a four-level hierarchical structure for project planning and accounting. The four-level structure is:

- **Government-wide Project** - The codes previously described for project management are all restricted to projects within a single agency. GFS provides a higher optional level attribute to link together, for reporting purposes, multiple projects within an agency. This code, the government-wide project number, is a five-character alphanumeric field. It may be used, for example, in a construction project where one project accounts for the land purchases and another project accounts for construction of a building. When this model is followed, the system will account for the separate projects, as well as tie them together for central monitoring and reporting.
- **Project** - The key component of the project hierarchy is the project number. The project number is a five-character alphanumeric code which is defined as unique within an agency. In this way, agencies will have the flexibility to determine exactly what defines a project and to assign their own numbers.
- **Subproject** - Projects are divided into subprojects. Subproject is a two-character alphanumeric code, which will be agency-defined as to number, purpose, and description. In order to facilitate processing and edits, GFS requires that every project have at least one subproject (and phase). For example, construction projects can be fairly well defined by phases such as site acquisition, pre-construction engineering, site preparation, construction, etc.
- **Phase** - Projects and subprojects are further divided into phases. Phases represent distinct stages in the project life-cycle. The phase code is a single alphanumeric character and is not unique by agency, which means that agencies will share the phase identifiers statewide. In order to facilitate processing and edits, GFS requires that every project have at least one subproject and phase.

The numbering scheme for projects and subprojects is unique by GFS agency (Agency). It will be the responsibility of agencies using project accounting to determine and maintain the numbering scheme for their own projects and subprojects.

16.2.1 Project Coding Data Elements

Both the financial accounting and the project accounting capabilities in GFS share the coding elements, so that both are entered on the same transaction line. The following presents the GFS coding data elements:

- **Required Fields:**
 - Fund
 - Agency
 - Appropriation Unit
 - Object/Revenue Source
 - Project/Job Number
- **Optional Fields:**
 - Activity

When the project data field, along with the additional data elements specific to certain transactions, is entered on the transaction(s), the accepted data results in both the financial and project accounting tables and ledgers being updated.

16.3 Project Accounting Controls Overview

This section describes the various controls used for Project Accounting. These controls relate to when the project is initially set up and the timing of editing and processing transactions.

Controls and edits are performed by GFS that are specific to projects. Some of the controls are required and some are optional. The more significant controls are discussed below.

Transactions that include a project code are subject to two primary types of edit controls: budgetary controls and document processing controls. These are discussed below:

- Two types of budgetary controls may be applied to transactions that reference projects. The standard GFS appropriation edits and controls are enforced. In addition, available budget edits and controls are enforced on project budget lines, if the optional project budget funds control has been selected.
- Document processing controls apply to general accounting transactions on which project numbers have been coded, such as purchase orders, payment vouchers and cash receipts. First, the project, subproject, and phase must exist on the project tables before any transactions containing the project number will be accepted by GFS. Second, the transaction date must be after the starting date of the project and, with the exception of revenues and receipts, must be dated earlier than the end date of the project. Revenues and receipts can be posted to valid projects until the project is closed or purged, without regard to the end date.
- Another control method used to edit project or job transactions is defined on the Fund/Agency (FAGY) table. This control is the project/job precedence indicator. It determines whether to first edit a data element in the job/project coding field as a job or project. Agencies will need to determine which one will be used more frequently, so that OSRAP can set this indicator accordingly. FAGY table setup is discussed in the "General Accounting" section of this manual. **NOTE:** The State currently is not using the Job Cost Billing subsystem, therefore, the "project" will always be the precedence indicator.

The GFS Project Accounting module contains a status indicator at the subproject and phase line level for each project on the Project Budget Line (PRBL) table. This status can be either "O" (Open) or "C" (Closed), and is initially set up or changed using a Project Master (PJ) transaction. In order to charge or receive funds against a project, the referenced subproject/phase must have a status of "O" (Open). As particular phases of a project are completed, or for a temporary stopping of updates, the user can optionally close ("C") the subproject/phase line. This prevents expenditures and receipts from being charged to the subproject and phase.

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Overall, project status codes are:

- P** Pending (funding for project is pending)
- E** Ended (project is closed; however, information is to remain in the system and will not be purged)
- O** Open (project is active)

- C** Closed
- N** Non-Payable Project
- F** Non-Payable Project (Project is finished; however, information is to remain in the system and will not be purged.)

The optional funds control edit, also at the subproject and phase line level, is used to limit project spending control to the budgeted amount. If the funds edit is selected, GFS will check for available project budget before expenditure transactions can be accepted. If the spending document causes the project budget to be exceeded, the transaction will be rejected.

When establishing a new project the phase code must be valid on the Project Phase Reference (PRPH) table. The edits and controls listed above are discussed in the Project Accounting - Project Transactions section of this manual. See Section 16.8.3 (Project Master (PJ) Transaction Initial Entry and Modifications Procedures).

16.3.1 Project Accounting Control Policy

It will be the responsibility of Project Accounting users at the agencies to establish and maintain those controls that are optional with projects.

16.4 Project Accounting Budgets Overview

This section discusses the budgeting concepts and methods available for Project Accounting in GFS.

Project budgets are established at two levels:

- Project level for source of funding estimates
- Project, subproject and phase levels for expenditure estimates

The Project Master (PJ) transaction establishes the original budgets and modifies an existing budget. The total of the source of funds estimate at the project level must equal the total of the expenditure estimates at the subproject and phase level.

Project budgets are independent of, and in addition to, appropriations established for financial accounting. The appropriation controls are always enforced on accounting transactions. The Project Accounting user can enforce the additional project budget control at the subproject and phase level by setting the funds control edit to "Y" (Yes).

The subproject and phase detail level of the budgeted expenditures is established for each detail line in dollar amounts, including cents. The total of all subproject and phase detail line budgets must equal the total of the estimated funding sources at the project level.

There are situations where Project Accounting users want to account for a project using several subproject and phase lines, but do not want to budget using all subproject and phase combinations. All of these must be established and validated on the project tables. This is accomplished in GFS by establishing the non-budget subproject and phase combinations with zero dollar budgets and no funds control.

The overall project level budget, which is the estimated funding source(s) at the project level, is established for both dollar amounts (including cents) and percentage of total project funding by each funding source. The funding sources are:

- **Bond Funds** - This is the amount of revenue estimated to be received to fund the project from the issuance of bonds.
- **Federal Funds** - This is the amount of revenue estimated to be received to fund the project from federal funding sources.

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- **Government Funds** - This is the amount of state appropriation(s) expected to be used to fund the project.
- **Other Funds** - This is the amount of revenue estimated to be received from other funding sources.

The combined total expected to be received from the above funding sources must equal the total expected to be spent on the project and must equal 100 percent of the funding. Setting up the estimated funding sources are discussed in the "Project Transactions - Project Master (PJ) Transaction Procedures" section of this manual. See Section 16.8.3.

16.4.1 Project Accounting Budgets Policy

It will be the responsibility of Project Accounting users at the agencies to establish and maintain the budgets for their projects.

16.5 Project Accounting Multi-Year/Full Cost Overview

This section discusses the multi-year and full cost capabilities using Project Accounting.

When a project is established, the start and end dates are determined and entered on the project record. This allows multiple year projects to be budgeted for the life of the project and to remain open for multiple fiscal years. The detail transactions for the life of the project are maintained in an inception-to-date project ledger, which permits the reporting of detail data as long as the project is open.

The project is not closed at the end of each state fiscal year, but continues for as many years as the project takes to complete or close. The year-end processing and subsequent closing of the State's financial records for a fiscal year does not affect projects. The project is closed when the project end date is reached and no further transactions need to be posted. The end date is set up with the Project Master (PJ) transaction.

Recording of indirect and overhead costs is accomplished using the Project Charge (PX) transaction. This transaction posts these costs to the project ledger only. It does not post them to the general ledger since the costs were not paid directly by the State. Using the project charge transaction allows costs such as local government or private participation to be charged to the project. Using the Project Charge transaction is discussed in the "Project Transactions - Project Charge (PX) Entry Procedures" section of this manual. See Section 16.8 4.

16.5.1 Project Accounting Multi-Year/Full Cost Policies

The following policies apply to Project Accounting multi-year/full cost:

- Agencies using project accounting will be responsible for determining the length of time a project may have transactions recorded to it, and to close the project when it has ended.
- Agencies are responsible for recording full costs to a project to ensure the transaction is correct.

16.6 Project Accounting User-Maintained Tables Overview

This section provides instructions on how to enter additions and modifications of the data on the user-maintained master reference tables to assist Project Accounting users at the agencies. User is defined as either an agency end user or a control agency system administrator.

The GFS Project Accounting and Management module has five user-maintained master reference tables and six system-maintained master application tables. The user-maintained master reference tables are described below. Information about the user-maintained reference tables follow. The system-maintained master application tables are discussed in the *GFS Online Features Guide, Appendix B*.

The project accounting user-maintained reference tables are:

- | | | |
|---|--------------------------------|--------|
| · | AGP2 table | (AGP2) |
| · | Project Phase Reference table | (PRPH) |
| · | Project Status Reference table | (PRST) |
| · | Charge Class Reference table | (CHRG) |
| · | Project by Appropriation table | (PAPR) |
| · | Sub-Project Name table | (SPNT) |

Each of the tables are described further following the user-maintained table policies section.

16.6.1 Project Accounting User-Maintained Tables Policies

The following policies apply to the Project Accounting User-Maintained tables:

- Facility Planning and Control will maintain the data on the Project Phase and Project Status tables. Agency users that want changes or additional entries made to these tables should contact that office.
- Agency Project Accounting users will enter and maintain the data on the Charge Class (CHRG) and Project by Appropriation (PAPR) user-maintained tables.

16.6.2 Project Phase Reference (PRPH) Table Overview

The Project Phase Reference (PRPH) table contains valid codes established to define the various phases of a project or subproject. Project phase codes are defined statewide. This means that all projects must use the standard phase codes on this table. The project phase code is composed of one alphanumeric character. Requests for additional phase definitions may be made through Facility Planning and Control.

16.6.2.1 Project Phase Reference (PRPH) Table Procedures

The following procedures identify the responsibilities for maintaining the Project Phase table (PRPH).

Responsibility	Action
Agency	<p>Determines the project code value and the description of the phase to be added to the table for new entries, and ensures that the new code value is not already on the Project Phase Reference (PRPH) table. For the modification of an existing entry, the only data that can be modified is the Phase Description, Short Description, or Construction Indicator.</p> <p>Completes the "Project Phase/Status Table Addition/Modifications Form" (FORM PRPH) and forwards it to Facility Planning and Control. The "Project Phase/Status Table Addition/Modification" (FORM PRPH) and instructions for completion are presented in this section of the manual.</p>
Facility Planning and Control	<p>When the "Project Phase/Status Table Addition/Modification Form" (FORM PRPH) is received, reviews for completeness. If either the addition or modification can be made, updates the Project Phase Reference (PRPH) table and notifies the requestor that the entry is completed. If the addition or modification cannot be made, notifies the requestor and states reason that entry cannot be made.</p>

16.6.2.2 Agency-Specific Procedures for the Project Phase Reference (PRPH) Table

16.6.2.3 Project Phase Reference (PRPH) Table Screen Print and Field Descriptions

The screen print of the Project Phase Reference (PRPH) table is pictured below, and field descriptions follow.

Project Phase Table (PRPH)

ACTION: . TABLEID: PRPH USERID:			
PROJECT PHASE TABLE			
KEY IS PHASE			
PHASE	DESCRIPTION	SHORT DESC	CONST IND
01-	.	.	.
02-	.	.	.
03-	.	.	.
04-	.	.	.
05-	.	.	.
06-	.	.	.
07-	.	.	.
08-	.	.	.
09-	.	.	.
10-	.	.	.
11-	.	.	.
12-	.	.	.
13-	.	.	.
14-	.	.	.
15-	.	.	.

The field descriptions for the Project Phase Reference (PRPH) table are as follows.

The Project Phase (PRPH) table contains valid codes established to define the various phases of a project or subproject. Since this table is user-maintained, the meaning associated with each phase code will be defined based on the individual needs of a user. The phases are defined system-wide. This means that, in the interest of standardization, each department establishing a project must choose its phase codes from the standard codes on this table. Since the project phase code is restricted to one alphanumeric character, there is a limited number of unique codes available. Therefore, defining a set of codes relevant to all possible projects for all departments must be a well-planned and coordinated effort.

This is a user-maintained table. Only those users with appropriate authority may add, change, or delete phase codes on this table.

PHASE	Required. Enter a character specifying a project phase.
DESCRIPTION	Optional. Enter a description of the phase.
SHORT DESC	Optional. Enter a short description of the phase.
CONST IND	Optional. If used, enter "Y" (Yes) if this is a construction phase or "N" (No) if this is not a construction phase.

16.6.3 Project Status Reference (PRST) Table Overview

The Project Status Reference (PRST) table contains valid codes used to define the status of the total project. These status codes are informational only and are used to define the overall status at the project level. Two of the typical codes are open and closed. Project status codes are defined statewide, which means that all projects must use status codes from the valid codes on this table. The project status code is composed of one alphanumeric character.

16.6.3.1 Project Status Reference (PRST) Table Procedures

The following procedures identify the responsibilities for maintaining the Project Status Reference (PRST) table.

Responsibility	Action
Agency	<p>Determines the status code value and the description of the status to be added to the Project Status Reference (PRST) table for new entries, and ensures that it is not already on the Project Status Reference (PRST) table. For the modification of an existing entry, the only data that can be modified is the Status Name and the Status Short Name.</p> <p>For requests to change or additions to the Project Status Reference (PRST) table, agency prepares memo stating reason for change or addition to the table. Forwards memo to Facility Planning and Control for approval.</p>
Facility Planning and Control	<p>When the agency's memo to request change/addition to the Project Status Reference (PRST) table is received, reviews for completeness. If either the addition or modification can be made, updates the table and notifies the requestor that the entry is completed. If the addition or modification cannot be made, notifies the requestor and explains reason that entry cannot be made.</p>

16.6.3.2 Agency-Specific Procedures for the Project Status Reference (PRST) Table

16.6.3.3 Project Status Reference (PRST) Table Screen Print and Field Descriptions

The screen print of the Project Status Reference (PRST) table is pictured below, and field descriptions follow.

Project Status Table (PRST)

```

ACTION: . TABLEID: PRST USERID: .....
      PROJ STATUS TABLE
      KEY IS PROJ STATUS CODE

      STATUS CODE      STATUS DESCRIPTION      SHORT NAME
      -----
01-      .      .....
02-      .      .....
03-      .      .....
04-      .      .....
05-      .      .....
06-      .      .....
07-      .      .....
08-      .      .....
09-      .      .....
10-      .      .....
11-      .      .....
12-      .      .....
13-      .      .....
14-      .      .....
15-      .      .....

```

The field descriptions for the Project Status Reference (PRST) table are as follows.

The Project Status (PRST) table contains user-defined codes to be used for inquiries and reports. These codes are used primarily to indicate the current status of a project (e.g. open, pending final close out, closed), but may be used for other purposes also.

This is a user-maintained table. Only those users with appropriate authority may add, change, or delete phase codes on this table.

STATUS CODE	Required. Enter a code to be used to identify project status.
STATUS DESCRIPTION	Optional. Enter a description for the status code defined on this line.
SHORT NAME	Optional. Enter a short description of the status code.

16.6.4 Charge Class Reference (CHRG) Table Overview

The Charge Class Reference (CHRG) table is used to establish different classes of goods and services and assign each a standard cost or rate per unit. When a PX document is processed, the Project Charge program uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on the Charge Class (CHRG) table. This table is shared with the Job Cost Accounting and the Federal Aid Management components of GFS. CHRG and the associated Project Charge (PX) transaction will have limited use by the State.

16.6.4.1 Charge Class Reference (CHRG) Table Procedures

The following procedures identify the responsibilities for maintaining the Charge Class (CHRG) Table.

Responsibility	Action
Agency	Determines the charge classes and standard rate for each class that will be used for standard charging on the Project Charge (PX) transaction.

16.4.2 Agency-Specific Procedures for the Charge Class Reference (CHRG) Table

16.4.3 Charge Class Reference (CHRG) Table Screen Print and Field Descriptions

The screen print of the Charge Class Reference (CHRG) table is pictured below, and field descriptions follow.

Charge Class Table (CHRG)

ACTION: . TABLEID: CHRG USERID:						
CHARGE CLASS TABLE						
KEY IS FISC YEAR, CHARGE CLASS						
FY	CHARGE CLASS	CHARGE CLASS NAME	STANDARD RATE	ACCT TYPE	ACCOUNT	
--	----	-----	-----	----	-----	
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-

The Charge Class Reference (CHRG) table field descriptions are as follows.

The Charge Class (CHRG) table is a user-maintained table. The CHRG table is used to establish different classes of goods and services and assign each a standard cost or rate per unit. It is keyed by fiscal year and charge class code. The Federal Aid Charge program uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on the Charge Class Reference Table. This table is shared by the Job Cost Accounting and Project Management subsystems.

FY	Required. Entered the last two digits of applicable fiscal year.
CHARGE CLASS	Required. Enter a unique code identifying the class of good or service.
CHARGE CLASS NAME	Optional, but no description will appear on reports if left blank. Up to 30 characters may be entered to describe the good or service. May be used to indicate the unit of measurement to which the standard rate applies (e.g., rate per hour or rate per day).
STANDARD RATE	Required. Enter the cost per unit (dollars and cents). Value may not be greater than 9999999, if entered without a decimal

point (format routine will insert with 4 decimal places assumed) or value must be entered with 4 decimal places.

The rate will be multiplied by the number of units coded on a federal aid charge transaction to compute the full cost to be charged to the grant.

ACCT TYPE	Not used in the Federal Aid system.
ACCOUNT	Not used in the Federal Aid system.

16.6.5 Project by Appropriation (PAPR) Table Overview

The Project by Appropriation (PAPR) table is used to establish the valid project/appropriation combinations for project accounting transactions. Agencies will enter all valid combinations on this table once a project is established in the Project Accounting subsystem. Transactions (except the Deposit Suspense (DS), Warrant Voucher (WV), and Non-Payable Invoice (NP) documents) that do not have a combination appearing on this table, will reject when they are processed.

An alternate view of this table is provided by the Appropriation by Project (APRP) table. Whenever an addition, deletion, or change is entered on the Project by Appropriation (PAPR) table, the APRP is automatically updated by the system.

16.6.5.1 Project by Appropriation (PAPR) Table Procedures

The following procedures identify the responsibilities for maintaining the Project Appropriation (PAPR) table.

Responsibility	Action
Agency	Defines and maintains the values for the Project by Appropriation (PAPR) table.

16.6.5.2 Agency-Specific Procedures for the Project by Appropriation (PAPR) Table

16.6.5.3 Project by Appropriation (PAPR) Table Screen Print and Field Descriptions

The screen print of the Project by Appropriation (PAPR) table is pictured below, and field descriptions follow.

Project By Appropriation Table (PAPR)

ACTION: TABLEID: PAPR USERID:								
PROJECT BY APPROPRIATION TABLE								
KEY IS AGENCY, PROJECT, APPR, BUDGET FISC YEAR, FUND, ORGANIZATION								
	AGENCY	PROJECT	APPR	BFY	FUND	ORGN	PRIORITY	LEGIS ACT
	-----	-----	----	---	----	----	-----	-----
01-	...	.....	....	..	...	....	.	....
02-	...	.....	....	..	...	....	.	....
03-	...	.....	....	..	...	....	.	....
04-	...	.....	....	..	...	....	.	....
05-	...	.....	....	..	...	....	.	....
06-	...	.....	....	..	...	....	.	....
07-	...	.....	....	..	...	....	.	....
08-	...	.....	....	..	...	....	.	....
09-	...	.....	....	..	...	....	.	....
10-	...	.....	....	..	...	....	.	....
11-	...	.....	....	..	...	....	.	....
12-	...	.....	....	..	...	....	.	....
13-	...	.....	....	..	...	....	.	....
14-	...	.....	....	..	...	....	.	....
15-	...	.....	....	..	...	....	.	....

The Project by Appropriation (PAPR) table field descriptions are as follows.

The Project by Appropriation (PAPR) table is used to establish the valid project/appropriation combinations for project accounting transactions. The table is keyed by agency, project, appropriation, budget fiscal year, fund, and appropriation organization. After a project is established in the project accounting system, the user will enter all valid combinations on this table. Transactions (except the DS, WV, and NP) which do not have a combination appearing on this table will reject when they are processed.

An alternate view of this table is provided by the Appropriation by Project Table (APRP). Whenever an addition, deletion, or change is entered on the Project by Appropriation Table, the APRP is automatically updated by the system.

This is a user-maintained table.

AGENCY

Required. The agency associated with the project and appropriation unit entered in the PROJECT and APPR fields.

PROJECT

Required. Unique code identifying the project associated with the agency and appropriation entered.

PROJECT ACCOUNTING

APPR	Required. Appropriation unit number for the Means of Financing (for the agency entered) that finances the project number entered in the PROJECT field.
BFY	Required. Budget fiscal year of the Means of Financing appropriation associated with the project.
FUND	Required. Capital Outlay fund used by the project.
ORGN	Leave blank. This field is not being used at this time.
PRIORITY	Optional. Priority specified in the Capital Outlay Appropriation Act. This field is optional and should be left blank if there was no required priority.
LEGIS ACT	Optional. The Legislative Act number associated with the project.

16.6.6 Sub-Project Name (SPNT) Table Overview

The Sub-Project Names (SPNT) table contains the valid sub-project codes and the identifying sub-project names. These names are used for descriptions on reports. The table is available for inquiry purposes and ad-hoc reporting. Users with appropriate authority may add, change, or delete information as necessary. The table is keyed by agency, project and sub-project.

16.6.6.1 Sub-Project Name (SPNT) Table Policies

The following policies apply to the maintenance of the Sub-Project Name (SPNT) table.

- Agency Project Accounting users will maintain the data on the Sub-Project Name (SPNT) table.
- Agency users with appropriate authority will add, change, or delete information on this table as necessary.
- The Sub-Project Name (SPNT) table is informational. This table is available to agency users for inquiry and ad-hoc reporting.

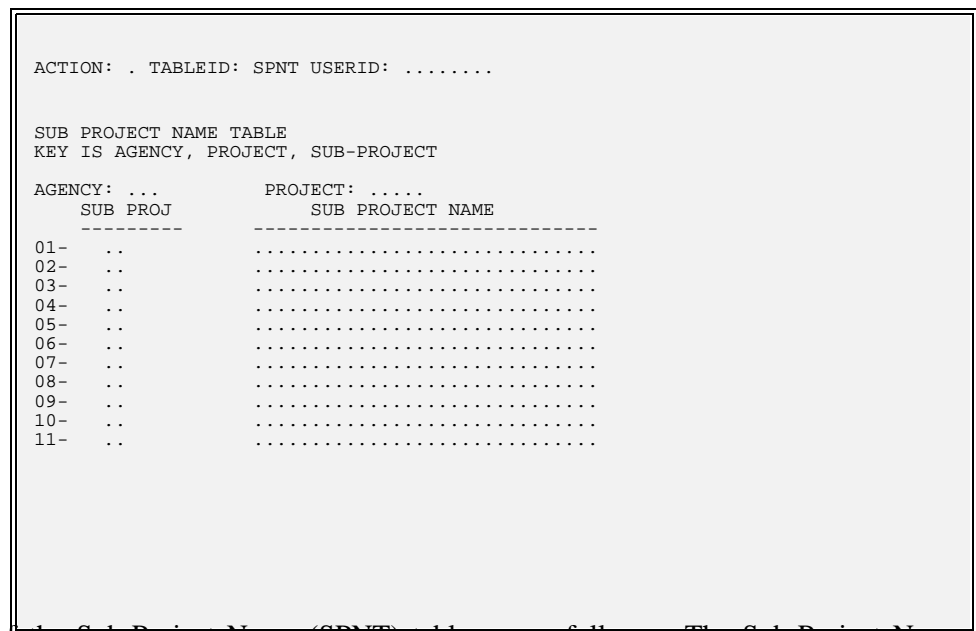
PROJECT ACCOUNTING

- The Agency users will determine what the sub-project code represents based on the individual needs of their agency.

16.6.6.2 Sub-Project Name (SPNT) Table Screen Print and Field Descriptions

The screen print of the Sub-Project Name (SPNT) table is pictured below, and field descriptions follow.

Sub-Project Name Table (SPNT)



```
ACTION: . TABLEID: SPNT USERID: .....

SUB PROJECT NAME TABLE
KEY IS AGENCY, PROJECT, SUB-PROJECT

AGENCY: ...      PROJECT: .....
  SUB PROJ      SUB PROJECT NAME
-----
01-  ..          .....
02-  ..          .....
03-  ..          .....
04-  ..          .....
05-  ..          .....
06-  ..          .....
07-  ..          .....
08-  ..          .....
09-  ..          .....
10-  ..          .....
11-  ..          .....
```

The field descriptions of the Sub-Project Name (SPNT) table are as follows. The Sub-Project Name (SPNT) table is used to store names for sub projects. These names are used for descriptions on reports.

This is a user-maintained table. Users with appropriate authority may add, change, or delete information as necessary.

AGENCY	Required. The agency code in which the project/sub- project is established. Must be valid on the Agency Table (AGCY).
PROJECT	Required. The project number for which sub-project names are defined. The agency/project combination must be valid on the Agency Project Table (AGPR).
SUB PROJ	Required. The two character sub-project code for which a

PROJECT ACCOUNTING

SUB PROJECT
NAME

name is defined. No validation occurs on this field.

Required. Enter the name of the Sub Project, up to thirty (30) characters. This name will appear on applicable reports.

16.7 Project Accounting System-Maintained Tables Overview

The GFS Project Accounting and Management module has five user-maintained reference tables and five system-maintained application tables. The user-maintained master reference tables are described in the "Project Accounting - User-Maintained Tables" section of this manual. (See Section 16.6.2.1.) The system-maintained master application tables are discussed below.

The Project Accounting system-maintained application tables are:

- Agency Project (AGPR) table
- Project Budget Line (PRBL) table
- Project Fiscal Year (PFYT) table
- Appropriation by Project (APRP) table
- Government-Wide Project Application (GVPR) table

The following sections present a description (overview) of each of the system-maintained application tables, screen prints, and field descriptions and values for each field in the tables. Additional information on each of these tables may be found in the *GFS Online Features Guide, Appendix B*.

16.7.1 Agency Project (AGPR) Table Overview

The Agency Project (AGPR) table maintains descriptive information and summarizes financial data at the project level for the life of the project. Some of the information is used by GFS to perform validity edits. The project descriptive data is added or changed on this table when a Project Master (PJ) transaction is accepted. Financial data on this table is updated when GFS accounting transactions are processed that reference the project, or when Project Charge (non-accounting) transactions are processed.

16.7.1.1 Agency Project (0AGPR) Table Screen Print and Field Descriptions

The screen print of the Agency Project (AGPR) table is pictured below, and field descriptions follow.

Agency Project Inquiry Table (AGPR)

```
ACTION: . TABLEID: AGPR USERID: .....  
  
*** AGENCY PROJECT INQUIRY ***  
  
KEY IS AGENCY, PROJECT  
  
AGENCY: ...  
PROJECT: ..... PROJ YEAR STARTING PRD: ..  
PROJECT MANAGER: .....  
STATUS: . PROJECT START DATE: . . . . . PROJECT END DATE: . . . .  
PROJECT DESCRIPTION: .....  
FHWA PROJECT NUMBER: .....
```

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GOV-WIDE PROJ: FEDERAL APPR: ... LAST ACTION DATE:

BOND FUNDED AMT: ENCUMBERED AMT:
FEDERAL FUNDS AMT: EXPENDED AMT:
GOVERNMENT FUNDS AMT: EXPENSED AMT:
OTHER FUNDS AMT: PROJ CHARGES:
ACCRUED REVENUE AMT:
COLLECTED REVENUE AMT:
TOTAL AGREEMENT AMT: AVAIL AGREEMENT AMT:
FED %: BOND %: GOV'T %: OTHER %:
FED ROUTE/SECTION:

The Agency Project (AGPR) table field descriptions are as follows. Activity groups group similar activity types. The Activity Group (AGRP) table defines valid activity group codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of activity groups into types occurs in the Activity (ACTV) table. See the section on the Activity Table.

Activity Group is predefined as follows:

<u>ACTIVITY GROUP NAME</u>	<u>VALUE</u>
General Government	01
Public Safety	02
Highways and Streets	03
Sanitation	04
Health Services	05
Social Services	06
Culture-Recreation	07
Education	08
Debt Service	09

Other Activity Groups should be added as needed.

FY Required. Enter the last two digits of the applicable fiscal year associated with the activity group code.

ACT GROUP Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code.

If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.

NAME Optional. However, there will be no descriptions on reports for this code if this field is left blank.

PROJECT ACCOUNTING

ACT GROUP
SHORT NAME

Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

16.7.2 Agency Project Description (AGP2) Table Overview

The Agency Project Description (AGP2) table is a user-maintained table which records additional descriptive information about projects not captured on the Project Master (PJ) document. When a PJ document is processed to establish a project, records are created on the Agency Project Master (AGPR) and Agency Project Description (AGP2) tables. The AGPR stores all data entered on the PJ document. The AGP2 record will be initialized with the key (agency, project) but with all descriptive fields empty. The user will then call up the AGP2 record that was created and complete all descriptive fields.

16.7.2.1 Agency Project Description (AGP2) Table Screen Print and Field Descriptions

The screen print of the Agency Project Description (AGP2) table is pictured below, and field descriptions follow.

Agency Project Description Table (AGP2)

```

ACTION: . TABLEID: AGP2 USERID: .....

AGENCY PROJECT DESCRIPTION TABLE
KEY IS AGENCY, PROJECT

AGENCY: ...   PROJECT: .....   REQUESTING AGENCY: ...   LEGISLATIVE ACT: ....
DESC: ..... 
..... 
..... 
..... 

ACT YR ..    SCH. NO: ....   PREDOMINANT: PARISH ..   SEN DIST ..   LEG DIST ..

                                PRIORITY AMOUNTS
                        1              2              3              4              5
                .....          .....          .....          .....          .....
                   NO PRIORITY AMOUNT:      XXXXXXXXXXXX.XX

COMMENTS: ..... 
..... 
..... 
..... 
..... 

```

~~The Agency Project Description (AGP2) table field descriptions are as follows.~~

The Agency Project Description (AGP2) table records additional descriptive information about projects not captured on the PJ document. When a PJ document is processed to establish a project, records are

PROJECT ACCOUNTING

created on the Agency Project Master (AGPR) and Agency Project Description (AGP2) tables. The AGPR stores all data entered on the PJ document, while the AGP2 record will be initialized with the key (agency, project) but with all descriptive fields empty. The user will then call up the AGP2 record which was created and complete those descriptive fields that are needed. All fields on this screen, except Requesting Agency, are optional. This table has as its key the agency and project number.

The AGP2 is a hybrid table. Records are created when the PJ transaction is processed, but all information is user-maintained afterwards.

AGENCY	The agency responsible for the project or subproject. This field is system-populated from the PJ transaction.
PROJECT	Unique code identifying the project. This field is system-populated from the PJ transaction.
REQUESTING AGCY	Required. The agency which requested the project.
LEGISLATIVE ACT	Optional. The number of the Capital Outlay Appropriation Act Number in which the project was authorized.
DESC	Optional. A free-form description field in which any other project information may be recorded.
ACT YR	Optional. The year of the Capital Outlay Appropriation Act project was initially approved.
SCH.NO	Optional. The schedule number that best describes this project. For reporting purposes only.
PREDOMINANT PARISH	Optional. Parish that will predominantly benefit from the project.
SEN DIST	Optional. The Senatorial District that will predominantly benefit from the project.
LEG DIST	Optional. The Legislative District that will predominantly benefit from the project.
PRIORITY AMOUNTS (1-5)	Optional. Amount specified in the Capital Outlay Appropriation Act for each priority level (1-5).
NO PRIORITY AMOUNT	Optional. The amount approved that will be spent on the project for which there is no required priority (usually small projects that do not require the sale of bonds).

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COMMENT

Optional. A free-form comments field in which other project information may be recorded.

16.7.3 Project Budget Line (PRBL) Table Overview

There are two tables used for inquiry of the project budget line data. These tables show the detail level for a project where budgets are established and spending controls are set. The Project Budget Line (PRBL) table presents inception-to-date data for the project, subproject, and phase in total. The Project Budget Line Inquiry - 2 (PRB2) table presents summary inception-to-date data by each of the funding sources. These tables maintain descriptive information and summarized financial data at the project level for the life of the project. Some of the information is used by GFS to perform validity edits. The project descriptive data is added or changed on these tables when a Project Master transaction (PJ) is accepted. Financial data on these tables is updated when GFS accounting transactions are processed that reference the project, or when Project Charge (PX) transactions are processed.

16.7.3.1 Project Budget Line (PRBL) Table Screen Print and Field Descriptions

The screen print of the Project Budget Line (PRBL) table is pictured below, and field descriptions follow.

Project Budget Line Table (PRBL)

```
ACTION: . TABLEID: PRBL USERID: .....

*** PROJECT BUDGET LINE INQUIRY ***

KEY IS AGENCY, PROJECT, SUB-PROJECT, PHASE

      AGENCY: ...   PROJ: .....   SUB-PROJ: ..   PHASE: .
      AUTH DATE: .. ..   AGREE DATE: .. ..
      DESCRIPTION: .....   JOB NUMBER: .....
PART / NON-PART: .   STATUS: .   FUNDS EDIT: .   CE PHASE %: .....

      ORIG BUDGET AMT: .....   ENCUMBERED AMT: .....
      CURR BUDGET AMT: .....   EXPENDED AMT: .....
      AVAIL BDGT AMT: .....   EXPENSED AMT: .....
                                   PROJ CHARGES: .....

      EARNED/UNBILLED: .....   BILLED AMT: .....
      REVENUE CREDITS: .....   COLLECTED AMT: .....
      LOCAL MATCH: .....
```

The Project Budget Line (PRBL) table field descriptions are as follows.

The Project Budget Line (PRBL) table presents inception-to-date data for the project, sub-project, and phase. It provides the means to plan and control spending by budget line (sub-project/phase combination).

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The table is organized by agency, project, subproject, and phase.

This is a system-maintained table. Table records are created by the Project Master (PJ) transaction. Lines are updated on this table whenever a project transaction is accepted by GFS. The table is also updated by GFS general accounting transactions coded with valid project codes and by Project Charge (PX) transactions.

AGENCY	Key field. The agency managing the project.
PROJ	Key field. The assigned project number for the project.
SUB-PROJ	Key field. The code identifying a certain portion of the project.
PHASE	Key field. A unique code used to further segregate the project. Some phase codes identify areas in which the transactions originated. Examples: 0 = CFMS; 1 = GFS; 2 = AGPS.
AUTH DATE	The authorization date (the date spending may begin on this sub-project/phase of the project).
AGREE DATE	The agreement date (the date billing for reimbursement of participating costs may begin). This field is not being used in Louisiana at this time.
DESCRIPTION	The description of the sub-project as entered on the PJ document.
JOB NUMBER	If the Job Cost Subsystem is installed for project billing, a valid job number may be entered for this subproject/phase line. This field is not being used in Louisiana at this time.
PART/NON-PART	Defines if this sub-project/phase is eligible to participate in an expenditure reimbursement process ("P"), or is not eligible for participation ("N"). This field is not being used in Louisiana at this time.
STATUS	Indicates status of sub-project/phase. Valid values are "O" open or "C" closed.
FUNDS EDITS	If "Y", this indicates available funds should be calculated and edited prior to spending. If "N", available funds edit is performed, but only warning messages are issued if

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	expenditures exceed available budget.
CE PHASE % FED SEQUENTIAL	The percent of the budget amount funded by either bonds, federal, government or other funds for the construction engineering phase of the sub-project phase.
ORIG BUDGET AMT	The original budget amount for the project budget line.
ENCUMBERED AMT	The total of all outstanding purchase orders submitted against this project budget line.
CURR BUDGET AMT	The current total budget amount for the project budget line, including any modifications made on the Project Master (PJ) document.
EXPENDED AMT	The total amount spent against this project budget line (i.e., all payment vouchers and expenditure journal vouchers).
AVAIL BDGT AMT	The unobligated portion of the budget for the project budget line.
EXPENSED AMOUNT	The total amount of all expenses charged to this project budget line (for example, issued from inventory). This amount will differ from the EXPENDED AMT only if the distinction is made between the expenditure for an item and when the charge is reclassified as an expense.
PROJ CHARGES	Amounts charged to this project budget line on Project Charge (PX) transactions.
EARNED/UNBILLED	All unbilled spending transactions for participating costs. This field is not being used in Louisiana at this time.
BILLED AMT	All billed spending transactions for participating costs. This field is not being used in Louisiana at this time.
REVENUE CREDITS	Revenues earned by the project which can be netted against billable costs (for example, the sale of land, rent, etc.). This field is not being used in Louisiana at this time.
COLLECTED AMT	Revenues recorded as collected by the project through cash receipts transactions.
LOCAL MATCH	

Calculated. This field contains the revenues recorded as collected by the project through local match receipts. This field is not being used in Louisiana at this time.

16.7.4 Project Budget Line Inquiry - 2 (PRB2) Table Overview

The Project Budget Line Inquiry - 2 (PRB2) table presents summary inception-to-date by each of the funding sources (federal-funded, bond funds, state funds, and other funds). This table maintains descriptive information and summarized financial data at the project level for the life of the project.

16.7.4.1 Budget Line Inquiry - 2 (PRB2) Table Screen Print and Field Descriptions

The screen print of the Project Budget Line Inquiry - 2 (PRB2) table is pictured below, and field descriptions follow.

PROJECT ACCOUNTING

```
ACTION: S TABLEID: PRB2 USERID: .....  
*** PROJECT BUDGET LINE INQUIRY (2 OF 2) ***
```

```
KEY IS AGENCY, PROJECT, SUB-PROJECT, PHASE
```

```
          AGENCY:          PROJ:          SUB-PROJ:          PHASE:  
AUTH DATE:                AGREE DATE:  
DESCRIPTION:                JOB NUMBER:  
PART / NON-PART:
```

```
CURR BUDGET AMT:                AVAIL BUDGET AMT:
```

```
          FEDERAL          STATE          BOND          OTHER  
          -----          -
```

```
EXP SHARES
```

```
EXPENDED
```

```
PRJ CHARGES
```

```
BILLED REV
```

```
COLLECT REV
```

```
REV CREDITS
```

The Project Budget Line Inquiry - 2 (PRB2) table field descriptions are as follows.

Field Name	Field Description
------------	-------------------

AGENCY	Required (Key Field). This field contains a valid agency code for the agency managing the project. The code used must be valid on the Agency Master Reference (AGCY) table.
--------	---

Field Name	Field Description
PROJECT	Required (Key Field). This field contains the unique assigned project number for the project.
SUB-PROJECT	Required (Key Field). This field contains the code that identifies a certain portion (subproject) of the applicable project.
PHASE	Required (Key Field). This field contains the code that identifies where the transaction originated. Valid values are: 0 - CFMS; 1 - GFS; 2 - AGPS; 3 - Unauthorized or Unobligated.
AUTHORIZATION DATE	Inferred. This field contains the authorization date (the date spending may begin on this subproject/phase of the project). Enter the date in "calendar date" format (MMDDYY).
AGREEMENT DATE	Inferred. This field contains the agreement date (the date billing for reimbursement of participating costs may begin). The date is entered in "calendar date" format (MMDDYY).
DESCRIPTION	Inferred. This field contains any descriptive information applicable to this project/subproject/phase line.
JOB NUMBER	Inferred. This field contains the valid job number for this project/subproject/phase line.
PARTICIPATION/ NON-PARTICIPATION	Inferred. This field contains a valid code if the Job Cost Billing subsystem is installed, and if this subproject/phase is eligible to participate in an expenditure reimbursement process. If eligible, valid value is "P" (participation). If the subproject/phase is not eligible for participation, "N" (non-participation) is entered in this field.
CURRENT BUDGET AMOUNT	Calculated. This field contains the current total project budget amount including changes made by adjustment actions on the project transaction.
AVAILABLE BUDGET AMOUNT	Calculated. This field contains the unobligated portion of the project budget.

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Field Name	Field Description
EXPENSED SHARES	Calculated. This field contains the percent amount of expensed shares from each funding source (federal, state, bond, other funds).
EXPENDED	Calculated. This field contains the total amount spent against this project (i.e., all payment vouchers and expenditure journal vouchers) from each funding source (federal, state, bond, other funds).
PROJECT CHARGES	Calculated. This field contains the amount recorded on charge transactions against this project from each funding source (federal, state, bond, other funds).
BILLED REVENUE	Calculated. This field contains the amount of revenues billed by the project (spending transactions) for participating costs from each funding source (federal, state, bond, other funds).
COLLECTED REVENUE	Calculated. This field contains the revenues collected by the project through cash receipts transactions from each funding source (federal, state, bond, other funds).
REVENUE CREDIT	Calculated. This field contains the revenues earned by the project which can be netted against billable costs (for example, the sale of land, rent, etc.) from each funding source (federal, state, bond, other funds).

16.7.5 Project Fiscal Year (PFYT) Table Overview

The Project Fiscal Year (PFYT) table presents summary data by project fiscal year at the subproject and phase level for each project. This is in contrast to the other project tables which maintain life-to-date data. The table is updated by GFS accounting transactions and Project Charge (PX) transactions. The key to the table is fiscal year, agency, project, sub-project, and phase. The project fiscal year presented begins with the calendar month input on the Project Master (PJ) transaction and identified on the Agency Project (AGPR) table as "PROJ YEAR STARTING PRD" and each successive fiscal year begins with the same month. The "PROJ YEAR STARTING PRD" is July, therefore the fiscal year presented is the same as the State's fiscal year.

16.7.5.1 Project Fiscal Year Inquiry (PFYT) Table Screen Print and Field Descriptions

The screen print of the Project Fiscal Year Inquiry (PFYT) table is pictured below, and field descriptions follow.

Project Fiscal Year Inquiry Table (PFYT)

```
ACTION: . TABLEID: PFYT USERID: .....

*** PROJECT FISCAL YEAR INQUIRY ***
KEY IS FISC YEAR, AGENCY, PROJECT, SUB-PROJ, PHASE
01-
      FISC YEAR: ..          AGENCY: ...
      PROJECT: ..... SUB-PROJ: ..    PHASE: .
      PROJ-FISC-YR-ST-PRD: ..
      FY BDGT AMT: .....
      YTD ENCUMBERED AMT: ..... YTD EXPENDED AMT: .....
      YTD EXPENSED AMT: ..... PROJ CHARGES AMT: .....
02-
      FISC YEAR: ..          AGENCY: ...
      PROJECT: ..... SUB-PROJ: ..    PHASE: .
      PROJ-FISC-YR-ST-PRD: ..
      FY BDGT AMT: .....
      YTD ENCUMBERED AMT: ..... YTD EXPENDED AMT: .....
      YTD EXPENSED AMT: ..... PROJ CHARGES AMT: .....
```

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The Project Fiscal Year Inquiry (PFYT) table field descriptions are as follows.

The Project Fiscal Year Inquiry (PFYT) table provides a summary of budget, encumbrances, expenditures, and project charges by the state fiscal year for each sub-project/phase of a project. This is in contrast to the other project tables which maintain lifetime data. This table contains only accounting actuals.

The table is organized by fiscal year, agency, project, sub-project and phase.

This is a system-maintained table. Table records are created by the Project Master (PJ) transaction, and are updated by normal expenditure transaction processing.

FISC YEAR	Key field. The fiscal year (usually the state fiscal year) for which project/subproject/phase data is summarized. Financial activity listed was processed during accounting periods within the fiscal year.
AGENCY	Key field. The agency responsible for the project.
PROJECT	Key field. The assigned project number for the project.
SUB-PROJ	The code identifying the portion of the project accounted for on this line.
PHASE	The code further segregating the project accounted for on this line.
PROJ-FISC-YR-ST-PRD	The calendar month in which the fiscal year associated with this project starts. Project years will usually coincide with the state fiscal year, so this field will usually be "07".
FY BDGT AMT	This fiscal year's current budget amount for the subproject/phase. This is the total of all budget transactions processed for this fiscal year.
YTD ENCUMBERED AMT	The total of all outstanding purchase orders submitted against the project/subproject/phase for this fiscal year.
YTD EXPENDED AMT	The total amount spent against the project/subproject/phase for this fiscal year (i.e., all payment vouchers and expenditure journal vouchers).
YTD EXPENSED AMT	The total amount of all expenses charged against the

project/subproject/phase for this fiscal year,(i.e., issued from inventory). This amount will differ from the YTD EXPENDED AMT only if the distinction is made between the expenditure for an item and when the charge is reclassified as an expense.

PROJ CHARGES AMT

Amounts charged to this project/subproject/phase on Project Charge (PX) transactions for this fiscal year.

16.7.6 Appropriation by Project (APRP) Table Overview

The Appropriation by Project (APRP) table is used for inquiries on valid appropriation by project combinations for project accounting transactions. The table is keyed by agency, appropriation, project, budget fiscal year, fund, and organization. This table is an alternate view of the Project by Appropriation (PAPR) table, which is keyed by agency, project, and appropriation, with the rest of the keys identical. Whenever an addition, deletion, or change is entered on the PAPR table, the Appropriation by Project table is automatically updated by the system. Transactions (except the Deposit Suspense (DS), Warrant Voucher (WV), and Non-Payable Invoice (NP) document) which do not have a combination appearing on this table, will reject when they are processed.

16.7.6.1 Appropriation by Project (APRP) Table Screen Print and Field Descriptions

The screen print of the Appropriation by Project (APRP) table is pictured below, and field descriptions follow.

**Appropriation By
Project Table
(APRP)**

ACTION: TABLEID: APRP USERID:								
APPROPRIATION BY PROJECT TABLE								
KEY IS AGENCY, APPR, PROJECT, BUDGET FISC YEAR, FUND, ORGANIZATION								
	AGENCY	APPR	PROJECT	BFY	FUND	ORGN	PRIORITY	LEGIS ACT
	-----	----	-----	---	----	----	-----	-----
01-	...	....	.....	..	...	....	.	....
02-	...	....	.....	..	...	....	.	....
03-	...	....	.....	..	...	....	.	....
04-	...	....	.....	..	...	....	.	....
05-	...	....	.....	..	...	....	.	....
06-	...	....	.....	..	...	....	.	....
07-	...	....	.....	..	...	....	.	....
08-	...	....	.....	..	...	....	.	....
09-	...	....	.....	..	...	....	.	....
10-	...	....	.....	..	...	....	.	....
11-	...	....	.....	..	...	....	.	....
12-	...	....	.....	..	...	....	.	....
13-	...	....	.....	..	...	....	.	....
14-	...	....	.....	..	...	....	.	....
15-	...	....	.....	..	...	....	.	....

The Appropriation by Project (APRP) table field descriptions are as follows.

The Appropriation by Project (APRP) table is used for inquiries on valid coding combinations for project accounting transactions. The table is keyed by agency, appropriation, project, budget fiscal year, fund, and appropriation organization. This table is an alternate view of the Project by Appropriation Table (PAPR), which is keyed by agency, project, and appropriation, with the rest of the key identical. Transactions (except the DS, WV, and NP) which do not have a combination appearing on this table will reject when they are processed.

This is a system-maintained table. Whenever an addition, deletion, or change is entered on the PAPR table, the Appropriation by Project Table is automatically updated by the system.

AGENCY	Key field. The agency associated with the appropriation unit and project listed in the APPR and PROJECT fields.
APPR	Key field. Appropriation unit number for the Means of Financing (for the agency listed) that finances the project number listed in the PROJECT field.
PROJECT	Key field. Unique code identifying the project associated with

PROJECT ACCOUNTING

BFY	the agency and appropriation unit listed.
FUND	Key field. Budget fiscal year of the Means of Financing appropriation associated with the project.
ORGN	Key field. Capital Outlay fund used by the project.
PRIORITY	Organization used by the project, and specified on PAPR, <u>if any</u> . (Most projects will not use organizations).
LEGIS ACT	Priority specified in the both the Capital Outlay Act and PAPR, if any.
	The Legislative Act number associated with the project.

16.7.7 Government-Wide Project Application (GVPR) Table Overview

The Government-wide Project Application (GVPR) table summarizes financial data for all projects that are defined on the Agency Project (AGPR) table as reportable within this government-wide project. The key to the table is government-wide project number. The government-wide project provides a method to accumulate the financial activity of several projects, administered by the same agencies. The financial data on this table is updated when GFS accounting transactions or Project Charge (PX) transactions are processed that reference an associated project.

16.7.7.1 Government-Wide Project Application (GVPR) Table Screen Print and Field Descriptions

The screen print of the Government-wide Project Application (GVPR) table is pictured below, and field descriptions follow.

Government-Wide Project Inquiry Table (GVPR)

```
ACTION: . TABLEID: GVPR USERID: .....

*** GOVERNMENT-WIDE PROJECT INQUIRY ***

KEY IS GOVERNMENT-WIDE PROJECT NUMBER
01-
  GOVT-WIDE PROJECT NUMBER: .....
    DESCRIPTION: .....
      BOND FUNDED AMT: ..... ENCUMBERED AMT: .....
      FEDERAL FUNDS AMT: ..... EXPENDED AMT: .....
      GOVERNMENT FUNDS AMT: ..... EXPENSED AMT: .....
      OTHER FUNDS AMT: ..... PROJ CHARGES: .....
      ORIG PROJECT BUD AMT: ..... ACCRUED REV AMT: .....
      CURR PROJECT BUD AMT: ..... COLLECTED REV AMT: .....
02-
  GOVT-WIDE PROJECT NUMBER: .....
    DESCRIPTION: .....
      BOND FUNDED AMT: ..... ENCUMBERED AMT: .....
      FEDERAL FUNDS AMT: ..... EXPENDED AMT: .....
      GOVERNMENT FUNDS AMT: ..... EXPENSED AMT: .....
      OTHER FUNDS AMT: ..... PROJ CHARGES: .....
      ORIG PROJECT BUD AMT: ..... ACCRUED REV AMT: .....
      CURR PROJECT BUD AMT: ..... COLLECTED REV AMT: .....
```

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The Government-wide Project Application (GVPR) table field descriptions are as follows.

The Government-Wide Project (GVPR) table consolidates estimated revenues and financial activity for all projects that are tied to the same government-wide ("umbrella") project. Individual projects that are tied to a government-wide project may be administered by more than one agency. The table is organized by government-wide project number.

This is a system-maintained table. Lines are added to this table whenever a Project Master (PJ) transaction identifies a project as belonging to a particular government-wide project. Lines are modified by the Project Master (PJ) transaction and by expenditure accounting transactions.

GOVT-WIDE PROJECT NUMBER	Key field. The identifying number that connects a group of projects (agency projects) together.
DESCRIPTION	Description of the government-wide project.
BOND FUNDED AMT FEDERAL FUNDS AMT GOVERNMENT FUNDS AMT OTHER FUNDS AMT	Estimated revenue resulting from one or more of the four possible types of revenue connected to the project.
ENCUMBERED AMT	The total amount of all encumbrances (i.e. all outstanding purchase orders) charged to all projects that report to the government-wide project.
EXPENDED AMT	The total amount of all expenditures (i.e. all payment vouchers and expenditure journal vouchers) charged to all projects that report to the government-wide project.
EXPENSED AMT	The total of all expenses (including inventory issues) charged to all projects that report to the government-wide project. This amount will differ from the EXPENDED AMT only if the distinction is made between the expenditure for an item and when the charge is reclassified as an expense.
PROJ CHARGES	The total of all project charges made (on PX documents) to all projects that report to the government-wide project. The original budget amount for all projects in this government-wide project.

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ORIG PROJECT BUD AMT	The total of all original project budget amounts (<i>excluding</i> all modifications made on PJ transactions) for all projects that report to the government-wide project.
ACCRUED REV AMT	Will normally be "0.00" unless a journal voucher (JV) has been processed affecting revenues with the JV cash indicator set to "N". Louisiana will not use invoices for revenues.
CURR PROJECT BUD AMT	The total of all current project budget amounts (including all modifications made on PJ transactions) for all projects that report to the government-wide project.
COLLECTED REV AMT	Total revenues collected by all projects that report to the government-wide project.

16.8 Project Accounting Transactions Overview

This section provides instructions for the initial entry and subsequent modifications of Project Master (PJ) and Project Charge (PX) transactions. For detail instructions on how to access and process GFS transactions, see the *GFS Online Features Guide*, Chapter 4, *Document Processing* and *Appendix A*.

Three transactions are used for establishing and modifying project master data and indirect (non-accounting) charges to a project:

- Project Master Transaction (PJ)
- Project Charge Transaction (PX)
- Non-Payable Invoice Transaction (NP)

The Project Master (PJ) transaction is used to establish a new project and the associated sub-projects and phases in GFS complete with budgetary and descriptive information, or to change the basic information pertaining to an existing project/sub-project/phase. A project master transaction must be accepted by GFS before any accounting transactions that reference that project will be accepted. The following types of information are entered on the Project Master (PJ) transaction:

- Valid project, subproject, and phase codes
- Project descriptive information such as start, end and agreement dates, status, manager
- Project budgets for both the entire project and for each subproject/phase
- A funds edit control option indicating whether funds control outside of the normal appropriation control and expense budget control will be placed on the project
- Definition of how the project is to be funded

The Project Master (PJ) transaction results in entries made to the Agency Project (AGPR) table, Project Budget Line Inquiry (PRBL) tables, Project Fiscal Year (PFYT) table and, if the project is linked to a government-wide project number, the Government-wide Project (GVPR) table.

The overall project budget is established by entering amounts to be received from the various funding sources such as bonds, federal, state, or local governments. Each subproject/phase has its own budgeted amount. The sum of all subproject/phase budgets within a project cannot exceed the total project budget.

In order to be able to charge or receive funds against a project, the referenced subproject/phase must have a status of "open." As particular phases of a project are completed, the subproject/phase line must be closed to prevent additional expenditures and receipts from erroneously being recorded. This is done by changing the status for the line to "C" (closed).

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The statuses stored on the PJ transaction will have an important impact on the project purge process. Projects will be archived and deleted from the active tables only if the project status and all the subproject/phase statuses are "C." If the lines have the status of "C," but the project has a different status (for example "E" "Ended"), then the project purge will not be archived and deleted.

The Project Charge (PX) transaction can be used to record indirect (non-accounting) charges against a project; for example, an allocated charge for computer usage, or a "per hour" charge for use of a construction vehicle. This information is posted to a memo project ledger only and does not enter the financial general accounting ledgers maintained in GFS. The PX transaction can be used to record costs associated with the project, such as local government costs or private participation, which are not paid directly by the State.

Two methods are available for entering a charge into GFS on the PX. Both methods may be used on the same transaction. They are:

- **System-Computed Amount** - A charge class code is entered from the Charge Class Master Reference (CHRG) table and a quantity in units, such as number of hours, number of pages, etc. To compute the chargeable amount, the system will infer a dollar rate from the table and multiply the rate by the number of units entered on the transaction.
- **User-Coded Amount** - The exact amount to be charged against the project is entered directly in the amount column of the transaction. With this method, either an object code or a charge class code must also be entered on the same line.

When Project Charge transactions are accepted by the system, the full charge amount will update the Agency Project Master (AGPR) table, Project Budget Line (PRBL) table, Project Fiscal Year Master (PFYT) table and, if the project is linked to a government-wide project, the Government-wide Project Master (GVPR) table. In addition to updating the above master tables, this transaction also generates memo ledger entries for the Detail Project Inception-to-Date Ledger.

Each project charge transaction is identified by a document number and date in addition to the project number. Each line item must be identified by either a charge class code or an object code. All other accounting codes are optional.

16.8.1 Project Accounting Transaction Policies

The following policies apply to Project Accounting transactions:

- It will be the responsibility of Project Accounting users at the agencies to enter the Project Master (PJ) transactions to establish valid projects/sub-projects/phases and related data.
- It will be the responsibility of Project Accounting users at the agencies to maintain and modify the Project Master data, when and if needed.
- It will be the responsibility of Project Accounting users at the agencies to determine if Project Charge transactions are to be used, and to process these transactions when applicable.
- If Project Charge transactions are used, it will be the responsibility of the Project Accounting users at the agencies to ensure the accuracy of the data, and perform any reconciliations that are needed.

The following section defines the project establishment procedures and also includes screen prints of the Project Master (PJ), Project Charge (PX), and Non-Project Charge (NP) transactions. In addition, field descriptions for each transaction are included.

16.8.2 Project Establishment Control Agency Procedures

Responsibility	Action
Agency	Determines the project code, subproject(s), phases(s), and associated data needed to establish the project. The project codes are unique by agency . The phase codes are statewide and must be valid on the Project Phase (PRPH) table. The Project Phase table is discussed in the "Project Accounting User-Maintained Tables" section in this manual. See Section 16.6.2.2. Completes the Project Master (PJ) transaction and processes into GFS.
Facility Planning and Control	Maintains the Project Phase (PRPH) and Project Status (PRST) tables in accordance with policies defined in this manual.

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The Project Master (PJ) transaction is also used to modify existing project non-key data. Key information, including agency and project number, must be coded on the transaction to provide the system with the means for locating the project to be modified. Then, only information to be changed needs to be coded. The modification transaction performs as follows:

- Data fields which are input will overlay existing data.
- Data fields which are left blank will not be changed.
- Data fields coded with an asterisk (*) will result in that field being set to spaces.

16.8.2.1 Agency-Specific Procedures for Project Establishment

16.8.3 Project Master (PJ) Transaction Control Agency Procedures

Procedures and responsibility for entering project modifications using the Project Master (PJ) transaction are as follows.

Responsibility	Action
Agency	Determines the changes that are needed and processes any additions or modifications. The project and agency number and cannot be changed.
	Completes the Project Master (PJ) transaction with applicable changes and processes into GFS.

16.8.3.1 Agency-Specific Procedures for the Project Master (PJ) Transaction

16.8.3.2 Project Master (PJ) Transactions Screen Print and Field Descriptions

The screen print of the Project Master (PJ) transaction is pictured below, and field descriptions follow.

Project Master Transaction (PJ)

```
FUNCTION: ..... DOCID: PJ .....
STATUS: ..... BATID: ... .. ORG: ....
H- ACTION: . PJ DATE: .. .. AGENCY: ... PROJ: .....
PROJECT STATUS: . PROJ MANAGER: .....
START DATE: .. .. END DATE: .. .. PROJ FISC YR: ..
DESCRIPTION: ..... PROJ FY START: ..
FHWA APPR CODE: ... GOV-WIDE PROJ NO: ..... FED ROUTE/SEC: ....
FHWA PROJECT NUMBER: .....

      BOND FUNDED AMT: ..... I/D: . PCT: .....
      FED FUNDS AMT: ..... I/D: . PCT: .....
      GOVT FUNDS AMT: ..... I/D: . PCT: .....
      OTHER FUNDS AMT: ..... I/D: . PCT: .....
TOTAL PROJ BUD AMT: ..... I/D: .
```

The Project Master (PJ) transaction field descriptions are as follows.

COMMAND AREA	See Chapter 4, "Transaction Processing," in the <i>ISIS/GFS Online Features Guide</i> for an explanation of the command area fields.
ACTION	Optional. Valid entries are "E" (for original entry) or "M" (to modify an existing project). If left blank, this field defaults to "E".
PJ DATE	Inferred. The current date entered for this document type on the Dates (DATE) table.
AGENCY	Required. Must be a valid code on the Agency Reference (AGCY) table.
PROJ	Required. The number assigned to uniquely identify the project. If a new project, the code must not exist. If modifying an existing project, the code must match the original code.
PROJECT STATUS	Required. Entry must be valid on the Project Status (PRST)

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	table.
PROJ MANAGER	Optional. The person managing the project.
START DATE	Required for the initial load of the project. Enter, in MMDDYY format, the beginning date for the project. The date must be valid in the Calendar Date Master Reference (CLDT) table.
END DATE	Required. Enter in MMDDYY format, the estimated last day of project activity. Must be greater than the START DATE and must be valid in the Calendar Date Master Reference Table.
PROJ FISC YR	Required. Enter in YY format, the first state fiscal year for which the project was authorized.
DESCRIPTION	Optional. A description of the project. This description will appear on applicable reports.
PROJ FY START PRD	Required. The calendar month in which the fiscal year associated with this project starts. Project years will usually coincide with state fiscal years, so this field will usually be "07".
FHWA APPR CODE	Subsystem. If your installation is not using that subsystem, leave blank. Otherwise, enter the federal appropriation program code associated with this project. The code must be valid in the Federal Aid Highway Appropriation Master (FAPP) table. This field is not being used in Louisiana at this time.
GOV-WIDE PROJ NO	Optional. The umbrella number which joins a group of projects together. Use only when applicable; otherwise, leave blank.
FED ROUTE/SEC	Optional. Enter the federal route/section numbers, if applicable. This field is not being used in Louisiana at this time.
FHWA PROJECT NUMBER	Optional. Enter the FHWA (Federal Highway) Number, if

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Source of Funding:	applicable. This field is not being used in Louisiana at this time.
BOND FUNDED AMT	
FED FUNDS AMT	
GOVT FUNDS AMT	Required. One or more of the four types of revenue amounts should be coded.
OTHER FUNDS AMT	
I/D	
PCT	Optional on original entry, required on modification documents. The increase (I) or decrease (D) to a prior amount. If left blank, this field will default to "I".
TOTAL PROJ BUD AMT	Optional. The percentage each revenue source (bond, federal, government, or other funds) contributes to the project's total funding.
SUBPROJ	Required. The sum of all budgeted amounts.
PHASE	Required for a new project. The code identifying a certain portion or all of the project.
STATUS	Required for a new project. The code further identifying a certain portion of a project.
P/NP	Required. Must be "O" for open or "C" for closed.
FUNDS EDIT	Optional. Leave blank - this field is not being used at this time. Indicates if this subproject/phase combination is associated with Project Billing subsystem.
CE PHASE PCT	Required. Must be "Y" (Yes) or "N" (No). Indicates edit made when accounting transactions are made against the project.
AUTH DATE	Optional. For use with the optional GFS Project Billing Subsystem. If this is a construction engineering phase, enter the percentage (999999 format with an implied decimal point) of construction engineering (CE) costs that are eligible for reimbursement. Leave blank; this field is not being used in Louisiana at this time.

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AGRMT DATE	Optional. The date when expenditures may be incurred against the subproject/phase combination. If left blank, this field defaults to the Project Start Date.
BUDGET AMOUNT	Required if GFS Project Billing Subsystem is installed; optional, otherwise. Enter the date when project reimbursement for expenditures may be obtained. This field is not being used in Louisiana at this time.
I/D	Required. The amount of this portion of the project. The sum of the budget line amounts must equal the total amount.
JOB NUMBER	Optional on original entry, required on modification documents. The increase (I) or decrease (D) to a prior amount. If left blank, this field will default to "I".
DESCRIPTION	<p>Optional. If your installation is maintaining the optional GFS Job Cost Accounting Subsystem and there is a job number associated with this project/subproject/phase, enter the job number. Leave blank; this field is not being used in Louisiana at this time.</p> <p>Optional. A brief description of the sub-project/phase.</p>

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Screen 2 of the Project Master (PJ2) transaction is pictured below, and field descriptions follow.

FUNCTION:		DOCID: PJ		...		.....								
STATUS:		BATID:				ORG:											
000-000 OF 000																	
BUDGET		FUNDS		CE		AUTH		AGRMT									
DATE		SUBPROJ		PHASE		STATUS		P/NP		EDIT		PHASE		PCT		DATE	
-----		-----		-----		-----		-----		-----		-----		-----		-----	
-----		-----		-----		-----		-----		-----		-----		-----		-----	
DESCRIPTION				JOB		NUMBER										-----	
-----		-----		-----		-----		-----		-----		-----		-----		-----	

The field descriptions for Screen 2 of the Project Master (PJ2) transaction are as follows.

Field Name	Field Description
SUBPROJECT	Required. Enter a valid code for a new project. This code identifies a certain portion or all of the project.
PHASE	Required. Enter the code that identifies where the transaction originated. Valid values are: 0 - CFMS; 1 - GFS; 2 - AGPS; 3 - Unauthorized or Unobligated.
STATUS	Required. Enter " O " for open. Otherwise, enter " C " for closed.
PARTICIPATION/NON-PARTICIPATION (P/NP)	Optional. If Project Billing (Job Cost) is used, enter " P " if this subproject/phase combination is associated with project activity participating in an expenditure reimbursement process. Enter " N " if associated costs are not eligible for participation in a reimbursement process. The State is not using this option.

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Field Name	Field Description
FUNDS EDIT	Required. Enter "Y" (Yes) if edits are made when accounting transactions are made against the project. Otherwise, enter "N" (No).
CE PHASE PERCENT	Optional. This field is used with the Project Billing subsystem. If this is a construction phase, enter the percentage (9999999 format with an implied decimal point) of construction engineering (CE) costs that are eligible for reimbursement. Leave this field blank if this is not a construction phase, or if the Project Billing subsystem is not used.
AUTHORIZATION DATE	Required. Enter the date when expenditures may be incurred against the subproject/phase combination.
AGREEMENT DATE	Required (if the Project Billing subsystem is installed). Otherwise, optional. Enter the date when project reimbursement for expenditures may be obtained.
BUDGET AMOUNT	Required. Enter the amount of this portion of the project. The sum of the budget line amounts must equal the total amount.
INCREASE/DECREASE (I/D)	Required. Enter "I" to increase to a prior amount. Enter "D" to decrease to a prior amount. If this field is left blank, the system defaults to "I."
JOB NUMBER	Optional. If the Job Cost Accounting subsystem is maintained and there is a job number associated with this project/ subproject/phase line, enter the appropriate job number. Otherwise, leave this field blank.
DESCRIPTION	Optional. Enter a brief description of the subproject phase or any other additional information applicable to this subproject.

16.8.4 Project Charge (PX) Transaction Control Agency Procedures

Procedures and responsibility for entering and reconciliation of charges to projects using the Project Charge (PX) transaction are as follows.

Responsibility**Action**

Agency

Determines whether project charges are to be made to a project and the charge methods to be used.

Completes the Project Charge (PX) transaction and processes into GFS.

NOTE: When the Project Charge (PX) transaction is used, agencies are responsible for ensuring that the entry is correct and for reconciling the balances.

16.8.4.1 Agency-Specific Procedures for the Project Charge (PX) Transaction

16.8.4.2 Project Charge (PX) Transaction Screen Print and Field Descriptions

The screen print of the Project Charge (PX) transaction is pictured below, and field descriptions follow.

**Project Charges
Transaction
(PX)**

FUNCTION:															DOCID: PX																																																											
STATUS:															BATID:															ORG:																																												
PROJECT CHARGES INPUT FORM																																																																										
H- DATE:															ACCTG PRD: ..																																																											
UNITS TOTAL:															DOCUMENT TOTAL:																																																											
AG															SUB															SUB															SU P CHG															CHG														
FY FND CY ORGN															ORG ACTV OBJ															OBJ PROJ															PJ H CLS															UNITS														
---															---															---															---															---														
																																													AMOUNT															I/D														
01-														
02-														
03-														
04-														
05-														

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The Project Charge (PX) transaction field descriptions are as follows.

COMMAND AREA	See Chapter 4, "Transaction Processing," in the <i>ISIS/GFS Online Features Guide</i> for an explanation of the command area fields.
PX DATE	Inferred. The current date entered for this document type on the Dates (DATE) table.
ACCTG PERIOD	Optional. If blank, the accounting period defaults to the accounting period associated with the charge date (in the CLDT table). Enter, using MMY format, only if you wish to change this transaction to a different open period.
UNITS TOTAL	Required if units are entered on the transaction. If left blank, defaults to zero. Must equal the net sum of all units entered on the transaction (i.e., sum of increases and decreases). Must enter decimal point in up to seven digits (99999.99) or system will assume two decimal places.
DOCUMENT TOTAL	Required if amounts are entered on the transaction. If left blank, defaults to zero. Must equal the net sum of all dollar amounts entered on the transaction (i.e., sum of increases and decreases). Must enter decimal point up to seven digits (99999.99) or system will assume two decimal places.
FY	Optional. The budget fiscal year that the charge is to be recorded against in YY format. If blank, the fiscal year defaults to the fiscal year associated with charge date (in the Calendar Date (CLDT) table).
FND	Required. Must exist on Fund Reference (FUND) table.
AGCY	Required. Must exist on the Agency Reference (AGCY) table and the fund/agency combination must be valid in the Fund/Agency Reference (FAGY) table.
ORGN	Leave blank. This field is not being used at this time.
SUB-ORG	Leave blank. This field is not being used at this time.
ACTV	Optional. If entered, it must exist on the Activity Reference

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	(ACTV) table. This field is not being used in Louisiana at this time.
OBJ	Optional. If used, the code must exist on the Object Reference (OBJT) table.
SUB-OBJ	Optional if object is entered; otherwise, must be blank.
PROJ	Required. The five character project number to which project charges are being entered.
SU PJ	Required. A two-digit subproject number associated with the above project number.
PH	Required. A one-character phase code that exists on the Project Phase (PRPH) table as part of an eight-character project/subproject/phase number.
CHG CLS CHG UNITS	Optional. Enter a valid charge class code from the Charge Class Master (CHRG) table in conjunction with charge units (CHG UNITS) if the project charge is to be system computed rather than entered directly in the AMOUNT field. Required if charge class is entered; otherwise, optional. Enter up to seven digits including two decimal places (99999.99). Decimal point is required or system will assume two places. Leading zeros are not required.
AMOUNT	Required if charge class (CHG CLS) and charge units (CHG UNITS) are not entered. Enter the amount that is to be charged to the project. A decimal point must be entered; otherwise the system will assume the last two digits to be cents.
I/D	Required if unit or amount fields are to be decreased. If not entered, defaults to "I" (increase). Enter "I" for increase or "D" for decrease. Applies to both entered and computed amounts.

16.8.5 Non-Payable Invoice (NP) Transaction Overview

The Non-Payable Invoice (NP) transaction will be used to record charges against non-payable projects. The NP transaction will update the expenditure amount on the Agency Project (AGPR) table, Project Budget Line (PRBL) table, Project Fiscal Year (PFYT) table and, if the non-payable project is linked to a government-wide number, the Government-wide Project (GVPR) table. In addition, the NP transaction will update the Non-Payable Project Invoice (NPPI) table with all relevant information. The NP transaction will be edited to ensure the overall project status is "Non-Payable," the transaction is within the project start and end dates, the sub-project/phase has a status of "O" (Open), and that sufficient budget exists to process the transaction. As with the PX transaction, the NP transaction will not post to the General Ledger or update any budgetary tables.

16.8.5.1 Non-Payable Invoice (NP) Transaction Policies

To be determined.

16.8.5.2 Non-Payable Invoice (NP) Transaction Procedures

16.8.5.3 Non-Payable Invoice (NP) Transaction Screen Print and Field Descriptions

The screen print of the Non-Payable Invoice (NP) transaction is pictured below, and field descriptions follow.

Non-Payable Invoice Input Form (NP)

```
FUNCTION: ..... DOCID: NP .....
STATUS:          BATID: ... .. ORG: ....
H-              NON-PAYABLE INVOICE INPUT FORM

NP DATE: . . . . . ACCTG PRD: . . . . . BUDGET FY: ..
AGENCY: . . . PROJ: . . . . . SUB-PROJ: .. PHASE: .
DOC TOTAL: ..... CALC DOC TOTAL: .....

ACT  INV NUMBER    INV DATE    PO/RQ NUMBER    REC FPC    REC FISC    FWD DATE
-----
FPC PROJ NUMBER          VENDOR NAME          AMOUNT          I-D
-----
COMMENTS
01- . . . . .
. . . . .
. . . . .
02- . . . . .
. . . . .
. . . . .
```

The field descriptions for the Non-Payable Invoice (NP) transaction are as follows.

COMMAND AREA

See Chapter 4, "Transaction Processing," in the *ISIS/GFS Online Features Guide* for an explanation of the command area fields.

NP DATE

Inferred. The current date entered for this document type on the Dates table (DATE).

ACCTG PERIOD

Optional. If blank, the accounting period defaults to the accounting period associated with the charge date (in the CLDT table). Enter, using MMY format, only if you wish to change this transaction to a different open period.

BUDGET FY

Optional. If left blank, defaults to current budget fiscal year. A prior year can only be entered during the 13th accounting period, and only if the invoice(s) being entered apply to the immediate previous fiscal year. Must be valid on the Fiscal Year Table (FSYR).

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AGENCY	Required. The valid agency code for the agency responsible for the Non-Payable Invoice (NP) transaction. The agency code must exist on the Agency Reference (AGCY) Table.
PROJ	Required. The project code for which the invoice is entered. For an NP transaction to be recorded, the status of the project on the Agency Project Inquiry Table (AGPR) must be "N" (Non-Payable project).
SUB-PROJ	Required. A 2-digit subproject number associated with the above project number.
PHASE	Required. A one-character phase code that exists on the Project Phase (PRPH) Table. Must be associated with the above project/subproject combination.
DOC TOTAL	Required. The net sum of all dollar amounts entered on the transaction (i.e., sum of increases and decreases).
CALC DOC TOTAL	Calculated. The system-computed net sum of all dollar amounts entered on the transaction (i.e., sum of increases and decreases).
ACT	Optional. Action for the line entry. Valid entries are "A" (Add) and "C" (Change). If left blank, defaults to "A". The "A" action may be used to add new invoices and to add credit memos. When adding credit memos, the ACT field must be "A" and the I-D field must be "D" - to indicate the amount entered is to be processed as an invoice credit. The "C" action may be used to change most of the data fields previously entered, except for invoice number. When a change action is processed for the AMOUNT, an "I" or "D" must be entered in the I-D field.
INV NUMBER	Required. The invoice number to be recorded on the NP document. May be up to 14 characters.
INV DATE	Required. The date on which the invoice was created. Must be a valid date, in MM DD YY format.
PO/RQ NUMBER	Optional. The Purchase Order or Requisition document number referenced by the invoice. Optional. The date the invoice was received by the Office of

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REC FPC	Facility Planning and Control. Must be a valid date, in MM DD YY format.
REC FISC	Optional. The date the invoice was received by Facility Planing and Control's fiscal office. Must be a valid date, in MM DD YY format.
FWD DATE	The date the invoice was forwarded to the appropriate office for payment. Must be a valid date, in MM DD YY format.
FPC PROJ NUMBER	Optional. 17 character (maximum) number assigned by Office of Facility Planning and Control to further identify a project.
VENDOR NAME	Optional. The name of the vendor submitting the invoice.
AMOUNT	Required. The amount of the invoice.
I-D	Required if Amount field is to be decreased. If left blank, this field will default to "I" (Increase). Enter "I" for increase or "D" for decrease. Applies to both entered and computed amounts.
COMMENTS	Optional. Unrestricted field for the entry of comments on the recorded invoice.

16.9 Project Purge/Archive Process Overview

Projects that are closed will remain on Project Accounting system tables until they are removed with the Purge/Archive process. If selected by this process, a project is written to an archive file, deleted from the Agency Project Master (AGPR) table, Agency Project Description (AGP2) table, and Project Budget Line (PRBL) table, and a record is written to the process report. There is also the option to produce only the report, without purging/archiving any records.

Projects are selected to purge with the following criteria:

- A single agency may be selected for this process, or projects may be purged for all agencies.
- Projects will be archived and deleted from the tables only if the project status and all subproject/phase statuses are set to "C." If the lines have the status of "C," but the project has a different status (for example, "E" - "Ended"), then the project will not be archived and deleted.

16.10 Capital Outlay Project Close-Out Process Overview

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have any further activity.

16.10.1 Capital Outlay Project Close-Out Process Control Agency Procedures

Procedures and responsibility for closing out capital outlay projects in GFS are as follows. Procedures may vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., Self-Generated, Interagency Transfer (IAT), FEDA, etc.). These procedures are also defined for each possible funding situation in this section.

For All Funding Situations:

Responsibility	Action
Agency	<p>Prepares and completes Capital Outlay Project Close-Out Report form and submits it to the State Treasurer's Office.</p> <p>Enters PJ document with "M" (Modify) action and changes sub-project/phase status to "C" (Closed) and overall project status to "E" (Ended).</p>
State Treasurer's Office	<p>Receives completed Capital Outlay Project Close-Out Report form from the appropriate agency and reviews for completeness.</p> <p>Reviews the Appropriation Master Inquiry (APPR) table for the appropriate Means-of-Financing appropriations for cash available and budget in the Means-of-Financing Appropriation.</p> <p>Prints the Appropriation Master Inquiry (APPR) table screen (screen print) and attaches screen print to the Capital Outlay Project Close-Out Report form. This action will verify the cash available and budget in the Means-of-Financing appropriation.</p> <p>If money is re-appropriated for new projects, then the agency will establish a new Means-of-Financing for re-appropriated programs. STO will prepare transfer adjustment (JV or J1) to move cash to the new appropriation(s).</p> <p>If money is <u>not</u> re-appropriated for new project, the STO prepares a Journal Voucher (JV or J1) to move cash to its source of funding.</p>

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Notifies agencies that funds have been moved and the Office of Facility Planning so that the appropriation can be deactivated.

Facility Planning De-activates the original (old) appropriation through BDS.

Other Procedures:

In all of the steps and situations defined below:

State Treasurer's
Office

Forwards a **memo to the Office of Facility Planning & Control to deactivate the appropriation.**

Files the Capital Outlay Project Close-Out Report form and copies of the Journal Voucher and other related documents in a folder entitled, " Project Close-Outs."

The following steps are broken down into separate procedures for various funding situations to be followed depending on the type of monies appropriated to the Capital Outlay Project (General Fund, Self-Generated, Interagency Transfer, FEDA, etc.).

For Alternate Funding Situations:

Situation 1: General Fund Means-Of-Financing Balance Reverting Back to the General Fund.

Responsibility

Action

Agency

Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases of "C" (closed) and the overall project status to "E" (Ended).

Completes Capital Outlay Project Close Out form and submits to the State Treasurer's Office.

State Treasurer's
Office

Receives completed Capital Outlay Project Close Out form.

Reviews the APPR table for the appropriate Means of Financing appropriation and verifies the remaining budget amount.

Prepares a Journal Voucher (JV) to transfer the cash from the Capital

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Outlay fund to the general fund (remaining budget from APPR table).

The accounting entries are as follows for 148:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC/B/S	ACCT	PROJECT	DR	CR
000	148	7125	T91		T100				xxx
000	148				6005			xxx	

The accounting entries are as follows for Capital Outlay assuming fund 075:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/ RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115				t110		12345RRR	xx		
075	115				6000				xx	03

NOTE: Since the budget year is in the header of the journal voucher, if the cash is being transferred from a prior budget year to the current budget year, two JV's will have to be prepared.

Forward a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be deactivated.

Facility Planning Deactivates the appropriation(s) through the BDS system.

Situation 2: Non-General Fund Means-Of-Financing Appropriation Remaining Monies Reverting to the General Fund (Self-Generated, Interagency Transfer, etc.)

Responsibility	Action
Agency	Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases to "C" (closed and the overall project status to "E" (Ended). Completes the Capital Outlay Project Close Out form and submits to the State Treasurer's Office.

PROJECT ACCOUNTING

State Treasurer's
Office

Receives completed Capital Outlay Project Close Out form.

Reviews the APPR table for the appropriate Means of Financing appropriation and verifies the remaining cash (actual collected less expended).

Prepares a Journal Voucher (J1) to transfer the cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.

The accounting entries are as follows for 148:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC/ B/S	ACCT	PROJECT	DR	CR
000	148	7125	T91		T100				XXX
000	148				6005			XXX	

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115		xxx*		t100		12345RRR	xx		
075	115				6000				xx	03

* The appropriation unit indicated on the Close Out form should be used.

Forwards a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be deactivated.

OSRAP

Approves the J1 in GFS.

Facility Planning

Deactivates the appropriation(s) through the BDS system.

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Situation 3: Non-General Fund Means-of-Financing Appropriation Remaining Monies Reverting to Other Funds (Other than General Fund). If federal funds or bond monies, see Situation Number 4 and Situation Number 5.

Responsibility	Action
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Agency	Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases to "C" (closed) and the overall project status to "E" (Ended).
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	Completes Capital Outlay Project Close Out form and submits to the State Treasurer's Office.
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State Treasurer's Office

Receives completed Capital Outlay Project Close Out form.

Reviews the APPR table for the appropriate Means of Financing appropriation and verifies the remaining cash (actual collected less expended).

Prepares a Journal Voucher (JV) to transfer the cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.
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The accounting entries for 148 will be determined on a case by case basis.

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115		xxx*		t100		12345RRR	xx		
075	115				6000				xx	03

* The appropriation unit indicated on the Close Out form should be used.

Forwards a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be activated.
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OSRAP	Approves the J1 in GFS.
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Facility Planning	Deactivates the appropriation(s) through the BDS system.
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Situation 4: Capital Outlay Projects Funded with Federal Funds.

Responsibility

Action

Agency

Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases to "C" (closed) and the overall project status to "E" (Ended).

Prepares a Journal Voucher (J1) to transfer the cash from the Capital Outlay fund and to decrease the actual collected in the appropriation to the amount expended. The cash should be returned to the agency from which the federal funds were obtained.

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115		xxx*		T100 or T130		12345RRR	xx		
075	115				6000				xx	03

* The appropriation unit which is being closed should be used.

Completes Capital Outlay Project Close out form and submits to the State Treasurer's Office.

Forwards a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be deactivated.

State Treasurer's
Office

Receives a completed Capital Outlay Project Close Out form.

Reviews the APPR table for the appropriate Means of Financing appropriation and verifies the remaining cash equals \$0.00 (actual collected less expended).

OSRAP

Approves the J1 in GFS.

Facility Planning

Deactivates the appropriation(s) through the BDS system.

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Situation 5: Capital Outlay Projects Funded with Bond Monies.

Responsibility

Action

Agency

Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases to "C" (closed) and the overall project status to "E" (Ended).

Completes Capital Outlay Project Close Out form and submits to the State Treasurer's Office.

State Treasurer's
Office

Receives completed Capital Outlay Project Close Out form.

Reviews the APPR table for the appropriate Means of Financing appropriation and verifies the remaining cash (actual collected less expended).

Prepares Appropriation Transaction (AP) to establish one Means of Financing appropriation number (T appropriation) using the same bond series number that is on the MOF being closed out. This step is not necessary if an MOF has already been established with the specific bond series number.

Prepares a Journal Voucher (J1) to reclassify the cash from the Capital Outlay appropriation being closed by decreasing the actual collected in the appropriation to the amount expended and increasing the actual collected in the "T" appropriation.

The accounting entries are as follows for 148:

FUND	AGENCY	ORG	APPR	UNIT	RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
xxx	148		txx		1855				xx	
xxx	148				6000			xx		03

NOTE: Organizations are not used in the Capital Outlay funds.

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

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FUND	AGENCY	ORG	APPR	UNIT	RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
xxx	148		txx		1855				xx	
xxx	148				6000			xx		03

NOTE: Organizations are not used in the Capital Outlay funds.

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

FUND	AGENCY	ORG	APPR	UNIT	RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115		xxx*		1855		12345RRR	xx		
075	115				6000				xx	03

* The appropriation unit indicated on the Close Out form should be used.

Forwards a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be deactivated.

OSRAP Approves the J1 in GFS.

Facility Planning Deactivates the appropriation(s) through the BDS system.

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Situation 6: Monies Remaining in Means-of-Financing From Allocation of Interest Earnings Are To Be Transferred to Bond Security and Redemption Fund.

Responsibility	Action
Agency	Enters a Project master (PJ) transaction with a "M" (Modify) action and changes all sub-project/phases to "C" (closed) and the overall project status to "E" (Ended). Completes Capital Outlay Project Close Out form and submits to the State Treasurer's Office.
State Treasurer's Office	Receives completed Capital Outlay Project Close out form. Reviews the APPR table from the appropriate Means of Financing appropriation and verifies the remaining revenue amount (actual collected less expended). Prepares a Journal Voucher (J1) to transfer the cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.

The accounting entries are as follows for 148:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC/ B/S	ACCT	PROJECT	DR	CR
B15	148	7504	XA3		T100				XXX
B15	148				6B15			XXX	

The accounting entries are as follows for Capital Outlay assuming fund 075 agency 115:

FUND	AGENCY	ORG	APPR	UNIT	OBJ/RSRC /B/S	ACCT	PROJECT	DR	CR	BANK CODE
075	115		xxx*		T110		12345RRR	xx		
075	115				6000				xx	03

* The appropriation unit indicated on the Close Out form should be used.

Forwards a memo to the Office of Facility Planning indicating that the monies have been transferred and that the MOF appropriations should be

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deactivated.

OSRAP

Approves the J1 in GFS.

Facility Planning

Deactivates the appropriation(s) through the BDS system.

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